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Dated: June 22, 2007

Signature:

(Marco Jimenez)

Docket No.: 393032020730

Client reference: H6426US

(PATENT)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Reissue Patent Application of:

U.S. Patent No. 5,981,860

Applicant: Yoshimasa ISOZAKI et al.

Application No.: 09/976,769

Confirmation No. 2555

Examiner: Jeffrey Donels

Filed: October 12, 2001

Art Unit: 2837

For: SOUND SOURCE SYSTEM BASED ON  
COMPUTER SOFTWARE AND METHOD OF  
GENERATING ACOUSTIC WAVEFORM  
DATA

**RESPONSE TO NON-FINAL OFFICE ACTION**

MS Amendment  
Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

Dear Sir:

**INTRODUCTORY COMMENTS**

In response to the Office Action dated February 22, 2007, for which a response was due on April 22, 2007, and for which a two-month extension of time is also requested to extend the time for response from April 22, 2007, to June 22, 2007, please consider the following remarks.